

Message Text

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PAGE 01 STATE 273684

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ORIGIN L-03

INFO OCT-01 AF-08 IO-13 ISO-00 CPR-01 /026 R

DRAFTED BY L/M:HFSHAMWELL:MFM

APPROVED BY IO/UNP:GBHELMAN

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FM SECSTATE WASHDC

TO USMISSION USUN NEW YORK

INFO AMEMBASSY NAIROBI

UNCLAS STATE 273684

E.O. 11652: N/A

TAGS: PFOR, KE, PDIP

SUBJECT: KENYAN QUESTION FORECLOSURE BY CITY OF NEW
YORK ON KENYAN OWNED RIVERDALE PROPERTY

REF: USUN 4680

1. DEPT. POSITION ON SUBJECT TAXATION IN QUESTION IS THAT
IF PROPERTY HAS PREVIOUSLY BEEN REGISTERED WITH UN AS
PREMISES OF KENYAN PERMANENT MISSION TO UN AND HAS IN FACT
BEEN USED FOR MISSION PURPOSES AND FOR NO OTHER PURPOSES,
IT IS ENTITLED TO EXEMPTION FROM NEW YORK CITY REAL ESTATE
TAX. DEPT. IS NOT AWARE OF LENGTH OF TIME PROPERTY HAS NOT
BEEN IN ACTUAL USE. IF PROPERTY IS NOT IN USE BECAUSE IT
IS BEING IMPROVED, THEN TAX EXEMPTION WOULD NOT BE LOST
UNLESS MISSION IS NOT MAKING SINCERE EFFORT TO COMPLETE
IMPROVEMENTS FOR PURPOSE OF RESTORING PROPERTY FOR MISSION
USE AND NO OTHER PURPOSE. IF, HOWEVER, MISSION IS NOT
MAKING SUCH GOOD FAITH EFFORT AND PROPERTY HAS BEEN LYING
DORMANT FOR UNREASONABLE LENGTH OF TIME, THEN DEPT. CANNOT
CERTIFY ENTITLEMENT OF PROPERTY TO CONTINUING TAX EXEMPTION.

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PAGE 02 STATE 273684

2. MISSION IS REQUESTED TO INFORM DEPT. OF CIRCUMSTANCES

SURROUNDING PROPERTIES NONUSE FOR MISSION PURPOSES. WA,
KENYAN MISSION TAKING TAX EXEMPTION IN INTERIM RESIDENCE
OF CHIEF OF MISSION IN THAT PERIOD? KISSINGER

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